

*Hanoi, August 04<sup>th</sup>, 2022*

No: 38282/QD-CTHN-KK-XPVPHC

**DECISION**

**On the Fine of tax administrative violations**

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**DIRECTOR OF HANOI TAX DEPARTMENT**

*Pursuant to Law on Handling of administrative violations on June 20, 2012;*

*Pursuant to Law No. 67/2020/QH14 on November 13, 2020 on amending and supplementing a number of articles of the law on handling of administrative violations;*

*Pursuant to Law on Tax management on June 13, 2019;*

*Pursuant to Decree No. 125/2020/ND-CP on October 19, 2020 of the Government on sanctioning of administrative violations on taxes and invoices;*

*Pursuant to Decision No. 1836/QD-BTC on October 08, 2018 of the Ministry of Finance on functions, duties, powers and organizational structure of General of Taxation;*

*Pursuant to Decision No. 03/QD-CTHN on January 04, 2022 of the Director of Hanoi Tax Department on the assignment of the right to sanction administrative violations;*

*Pursuant to Minutes of administrative violations on tax No. 1995/BB-VPHC made on July 26, 2022;*

*Consider the proposal of the Head of the Tax Declaration and Accounting Department – Hanoi Tax Department,*

**DECIDES**

**Article 1.** Sanction administrative violations against the following organization:

Violating organization: VNDIRECT Securities Corporation

Head office address: No. 01, Nguyen Thuong Hien street, Nguyen Du Ward, Hai Ba Trung District, Hanoi

Tax code: 0103020375

Legal representative: Pham Minh Huong

2. There have been administrative violations:

On July 21, 2022, the organization submitted the foreign contractor tax declaration late (Form number: 01/NTNN - Month), tax period June 2022, filing deadline on July 20, 2022, number of days overdue by 01 day.

3. Administrative violations specified in: Clause 2, Article 13, Section 1, Chapter II, Decree 125/ND-CP on October 19, 2020 of the Government.

4. The aggravating and mitigating circumstances:

a) The mitigating circumstances: None.

b) The aggravating circumstances: None.

5. Circumstances related to the settlement of violations (if any): None.

6. Penalties and remedial measures are applied as follows:

Main form of sanction: Fine (Subsection: 4254)

Fines; VND 3,500,000

(In words: Three million five hundred thousand dong).

**Article 2.** This Decision takes effect from August 04, 2022.

**Article 3.** This Decision is:

1. Assigned Mr (Mrs.) Pham Minh Huong who is the representative of the violating organization named in Article 1 of this Decision to comply.

Within 10 days from the date of receipt of this decision, the organization named in Article 1 must strictly abide by this sanctioning decision. The fine amount specified in Article 1 must be paid to account number: 711 at the State Treasury of Hai Ba Trung District.

If past the above time limit, the violating organization fails to comply with the sanctioning decision, it will be coerced to execute the administrative decision in accordance with law.

Violating organizations named in Article 1 have the right to complain or initiate lawsuits against this Decision in accordance with law.

2. Send to the State Treasury of Hai Ba Trung District to collect fines.

3. Send it to Heads of Departments: Tax Declaration and Accounting Department, Inspection – Investigation Department No. 8, Debt Management and Tax Debt Coercion Department to organize the implementation of this Decision.

*Recipients:*

- As Article 3;

- Kept at: *Documentary, Clerical, Declaration.*

**SIGN ON BEHALF OF THE DIRECTOR  
DEPUTY DIRECTOR**

(signed)

**Nguyen Anh Dung**